

Maine Revised Statutes
Title 36: TAXATION
Chapter 831: PROCEDURE AND ADMINISTRATION

§5288-A. MAINE MILITARY FAMILY RELIEF FUND VOLUNTARY CHECKOFF

1. Maine Military Family Relief Fund. When filing a return, a taxpayer entitled to a refund under this Part may designate that a portion of that refund be paid into the Maine Military Family Relief Fund established in Title 37-B, section 158. A taxpayer who is not entitled to a refund under this Part may contribute to the Maine Military Family Relief Fund by including with that taxpayer's return sufficient funds to make the contribution. The contribution may not be less than \$5. Each individual income tax return form must contain a designation in substantially the following form: "The Maine Military Family Relief Fund: () \$5, () \$10, () \$25 or () Other \$... ."

[2011, c. 685, §8 (AMD) .]

2. Contributions credited to Maine Military Family Relief Fund. The State Tax Assessor shall determine annually the total amount contributed pursuant to subsection 1. Prior to the beginning of the next year, the State Tax Assessor shall deduct the cost of administering the Maine Military Family Relief Fund checkoff and report the remainder to the Treasurer of State, who shall forward that amount to the Maine Military Family Relief Fund.

[2007, c. 674, §1 (NEW); 2007, c. 674, §2 (AFF) .]

SECTION HISTORY

2007, c. 674, §1 (NEW). 2007, c. 674, §2 (AFF). 2011, c. 685, §8 (AMD).

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